

# **EXHIBIT A**



# Harter Secrest & Emery LLP

ATTORNEYS AND COUNSELORS

WWW.HSELAW.COM

Mark R. Kercher, CPA  
5090 Old Goodrich Road  
Clarence, NY 14031

File Number: 106915.000001

Please remit payment within 30 days from date of invoice

Kercher, CPA, Mark R.	Date:	06/18/24
RE: Kercher re Mott Receivership	Invoice:	932027
Client Ref:		
For Professional Services Rendered and Costs Advanced through 05/31/24		

<u>Date</u>	<u>Atty</u>	<u>Professional Services</u>	<u>Task Code</u>	<u>Hours</u>	<u>Amount</u>
05/07/24	JGH	Prepare for and attend preliminary meeting with M. Kercher to discuss matter background, activities undertaken to date, and next steps.	B110	2.00	950.00
05/07/24	JGH	Begin preparing appointment application.	B110	1.40	665.00
05/07/24	HMR	Strategize re status and background of case with J. Horn.	B110	0.20	55.00
05/07/24	JGH	Strategize with N. Gatto re application for appointment of counsel, support for receiver re asset recovery, and related matters.	B110	0.50	237.50
05/07/24	NSG	Confer with J. Horn regarding new matter relating to receivership, background, going forward.	B110	0.50	200.00
05/08/24	JGH	Call with M. Kercher re best avenues for obtaining bank records from Kinecta FCU.	B110	0.30	142.50
05/08/24	JGH	Begin drafting application for appointment of counsel and	B110	1.50	712.50

Kercher, CPA, Mark R.  
 May 31, 2024  
 Page 2

Client: 106915  
 Matter: 106915.000001  
 Invoice: 932027

<u>Date</u>	<u>Atty</u>	<u>Professional Services</u>	<u>Task Code</u>	<u>Hours</u>	<u>Amount</u>
		assistant.			
05/08/24	JGH	Complete draft declaration for M. Kercher in support of application for authorization to retain assistant and legal counsel.	B110	1.80	855.00
05/08/24	MAJ	Research on relevant receivership laws based on allegations in complaint to determine scope of receivership advice.	B110	1.00	325.00
05/09/24	JGH	Finalize and coordinate filing of motion for approval to retain counsel.	B110	0.90	427.50
05/09/24	JGH	Call from M. Kercher re recent Court decision and next steps re recovery of funds and related matters.	B110	0.40	190.00
05/09/24	TLA	Research filing of motion to represent Receiver.	B110	0.40	90.00
05/09/24	TLA	Prepare notice of appearance for M. Kercher.	B110	0.50	112.50
05/09/24	TLA	Discuss research with J. Horn.	B110	0.20	45.00
05/09/24	TLA	Research protocol on how to get Receiver on docket to file.	B110	0.40	90.00
05/10/24	JGH	Prepare sample receiver reports and send email to M. Kercher re same.	B110	0.40	190.00
05/10/24	MAJ	Research re personal liability for receiver for tax issues.	B110	0.50	162.50
05/10/24	HMR	Strategize re and coordinate case tracking updates for N. Gatto.	B110	0.20	55.00
05/10/24	TLA	Contact court Clerk regarding process of getting the Receiver on the docket and then our process of getting on the docket to represent him.	B110	0.30	67.50
05/10/24	TLA	File Notice of Appearance and Motion to Represent Receiver.	B110	0.50	112.50
05/10/24	TLA	Prepare notice of appearance for J. Horn.	B110	0.50	112.50
05/13/24	HMR	Emails with N. Gatto re status of bankruptcy.	B110	0.20	55.00

Kercher, CPA, Mark R.  
 May 31, 2024  
 Page 3

Client: 106915  
 Matter: 106915.000001  
 Invoice: 932027

<u>Date</u>	<u>Atty</u>	<u>Professional Services</u>	<u>Task Code</u>	<u>Hours</u>	<u>Amount</u>
05/13/24	HMR	Review, analyze, and annotate background documents.	B110	1.10	302.50
05/13/24	NSG	Confer and correspondence with M. Kercher regarding introduction, case status, going forward, Kinecta Bank statements.	B110	1.10	440.00
05/13/24	NSG	Correspondence with H. Rauh regarding receivership status.	B110	0.20	80.00
05/14/24	HMR	Strategize re and plan response to opposing counsel D. Rothenberg.	B110	0.20	55.00
05/14/24	NSG	Correspondence with D. Rothenberg regarding call tomorrow.	B110	0.10	40.00
05/14/24	NSG	Call with M. Kercher regarding call tomorrow with Rothenberg firm, Kinecta Bank statements.	B110	0.20	80.00
05/15/24	HMR	Further review, analyze, and annotate background documents.	B110	0.30	82.50
05/15/24	NSG	Call with Rothenberg firm regarding recovery of \$284,000	B110	0.40	160.00
05/16/24	HMR	Review and analyze text order granting motion for court-appointed receiver to retain counsel.	B110	0.10	27.50
05/16/24	TLA	Review Notice from the Court regarding approval of Receiver M. Kercher to retain HSE as counsel and advise M. Kercher of same.	B110	0.10	22.50
05/16/24	NSG	Correspondence and confer with M. Kercher regarding our retention, next steps.	B110	0.50	200.00
05/16/24	NSG	Review of district court pleadings in the lawsuit related to receivership, disgorgement request, complaint.	B110	1.40	560.00
05/17/24	NSG	Review case docket.	B110	0.20	80.00
05/17/24	NSG	Correspondence and confer with M. Kercher regarding setting up call with D. Burch.	B110	0.30	120.00
05/17/24	NSG	Correspondence with D. Ealy	B110	0.10	40.00

Kercher, CPA, Mark R.  
 May 31, 2024  
 Page 4

Client: 106915  
 Matter: 106915.000001  
 Invoice: 932027

<u>Date</u>	<u>Atty</u>	<u>Professional Services</u>	<u>Task Code</u>	<u>Hours</u>	<u>Amount</u>
05/20/24	NSG	regarding real estate appraisal. Correspondence with D. Burch and M. Kercher regarding setting up conference call.	B110	0.30	120.00
05/21/24	NSG	Correspondence with M. Kercher regarding possible call with D. Burch.	B110	0.20	80.00
05/21/24	NSG	Review of lawsuit docket.	B110	0.10	40.00
05/22/24	NSG	Review of lawsuit docket.	B110	0.10	40.00
05/22/24	NSG	Correspondence with D. Burch regarding call tomorrow.	B110	0.10	40.00
05/22/24	NSG	Call with M. Kercher regarding call with D. Burch tomorrow.	B110	0.20	80.00
05/23/24	NSG	Review of lawsuit docket.	B110	0.10	40.00
05/23/24	NSG	Call with D. Burch, J. Milbrand, M. Kercher regarding Five Star Bank lawsuit and status of same, status of receivership, general background, moving forward.	B110	1.00	400.00
05/23/24	NSG	Calls with M. Kercher prior to and after call with Five star Bank counsel.	B110	0.50	200.00
05/24/24	NSG	Call with M. Kercher regarding status	B110	0.30	120.00
05/24/24	NSG	Review of lawsuit docket.	B110	0.10	40.00
05/24/24	NSG	Correspondence with Kinecta Bank counsel, M. Kercher regarding copies of checks on Kinecta accounts and review incoming copies.	B110	0.40	160.00
05/24/24	NSG	Correspondence with D. Rothenberg regarding Community Bank matter.	B110	0.20	80.00
05/26/24	NSG	Correspondence with M. Kercher regarding Kinecta Bank statements.	B110	0.10	40.00
05/27/24	NSG	Correspondence with J. Horn regarding status.	B110	0.10	40.00
05/28/24	JGH	Strategize with N. Gatto regarding potential for recovering moneys improperly transferred by Community Bank to Five Star Bank.	B110	1.10	522.50

Kercher, CPA, Mark R.  
 May 31, 2024  
 Page 5

Client: 106915  
 Matter: 106915.000001  
 Invoice: 932027

<u>Date</u>	<u>Atty</u>	<u>Professional Services</u>	<u>Task Code</u>	<u>Hours</u>	<u>Amount</u>
05/28/24	NSG	Confer and correspondence with J. Horn regarding case status.	B110	0.90	360.00
05/28/24	HMR	Strategize re and confirm status of case with J. Horn and N. Gatto.	B110	0.20	55.00
05/28/24	JGH	Call with M. Kercher and N. Gatto re Community Bank transfer and potential sale of real property to provide Defendants with liquidity.	B110	0.40	190.00
05/28/24	NSG	Confer with M. Kercher and J. Horn regarding status, going forward strategies and tasks.	B110	0.60	240.00
05/28/24	NSG	Correspondence with M. Kercher and Kinetca Bank regarding bank statements and checks written.	B110	0.20	80.00
05/29/24	NSG	Correspondence with M. Washington regarding Kinecta checks drawn and review same.	B110	0.30	120.00
05/29/24	NSG	Correspondence with M. Kercher regarding his draft receiver's report summary.	B110	0.50	200.00
05/29/24	NSG	Begin drafts of first monthly fee application of receiver and first monthly receiver's report.	B110	1.80	720.00
05/29/24	NSG	Call with J. Fellows (Bond Schoeneck) regarding Community Bank.	B110	0.30	120.00
05/30/24	JGH	Strategize re first court report.	B110	0.50	237.50
05/30/24	JGH	Edit draft Receiver Report.	B110	1.30	617.50
05/30/24	JGH	Conference call with client regarding draft Receiver Report and related matters.	B110	1.30	617.50
05/30/24	NSG	Confer with J. Horn regarding draft and substance of receivers monthly report.	B110	1.00	400.00
05/30/24	NSG	Confer with J. Horn and Mark Kercher regarding revising monthly report.	B110	1.10	440.00
05/30/24	NSG	Correspondence with M. Kercher regarding draft reports, comments, \$284,000 issues.	B110	0.30	120.00
05/30/24	NSG	Correspondence with D. Ealy	B110	0.10	40.00

Kercher, CPA, Mark R.  
May 31, 2024  
Page 6

Client: 106915  
Matter: 106915.000001  
Invoice: 932027

<u>Date</u>	<u>Atty</u>	<u>Professional Services</u>	<u>Task Code</u>	<u>Hours</u>	<u>Amount</u>
05/30/24	NSG	regarding real property sale. Draft monthly expense application for receiver.	B110	1.10	440.00
05/30/24	NSG	Revise receiver's monthly operating report.	B110	0.80	320.00
05/30/24	NSG	Correspondence with M. Kercher regarding 4IRCH management agreements.	B110	0.10	40.00
05/31/24	NSG	Review and comments to J. Horn revised draft of receiver's monthly report.	B110	0.60	240.00
05/31/24	NSG	Revise Kercher expenses motion.	B110	0.30	120.00
05/31/24	JGH	Continue editing preliminary report to court.	B110	2.90	1,377.50
05/31/24	NSG	Correspondence and confer with J. Horn regarding receiver's monthly report.	B110	0.20	80.00
05/31/24	NSG	Review letter from Receiver to court requesting conference regarding \$284,000.00	B110	0.10	40.00
			<b>B110 Total</b>	<b>42.70</b>	<b>17,400.00</b>
Total Hours and Fees				42.70	\$17,400.00

<u>Attorney</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Amplement, Tracy L., Paralegal	2.90	225.00	652.50
Gatto, Nicholas S., Counsel	19.10	400.00	7,640.00
Horn, John G., Partner	16.70	475.00	7,932.50
Jaoude, Michael-Anthony, Associate	1.50	325.00	487.50
Rauh, Hannah M., Associate	2.50	275.00	687.50
Total Current Fees			\$17,400.00
Current Invoice Due			<u>\$17,400.00</u>